

Session 121 - (2015-2016)

H 3313 General Bill, By Pope, Simrill, Ballentine, Felder, Atwater, Bedingfield, Spires, Clary, Collins, Delleney, Hamilton, Hiott, Hixon, V.S. Moss, Norman, Stringer, Toole, W.J. McLeod and Newton

Similar (S 0401)

Summary: Roll- back tax due on a parcel

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-43-222 SO AS TO PROVIDE WHEN CALCULATING ROLL-BACK TAX DUE ON A PARCEL OF REAL PROPERTY CHANGED FROM AGRICULTURAL TO COMMERCIAL OR RESIDENTIAL USE THE VALUE USED FOR PLATTED GREEN SPACE OR OPEN SPACE USE OF THE PARCEL, IF SUCH USE IS TEN PERCENT OR MORE OF THE PARCEL, MUST BE VALUED BASED ON THE GREEN SPACE OR OPEN SPACE USE; AND TO AMEND SECTION 12-43-220, AS AMENDED, RELATING TO CLASSES OF PROPERTY AND APPLICABLE ASSESSMENT RATIOS FOR PURPOSES OF IMPOSITION OF THE PROPERTY TAX, SO AS TO MAKE A CONFORMING AMENDMENT, AND TO PROVIDE THAT AFTER A PARCEL OF REAL PROPERTY HAS UNDERGONE AN ASSESSABLE TRANSFER OF INTEREST, DELINQUENT PROPERTY TAX AND PENALTIES ASSESSED BECAUSE THE PROPERTY WAS IMPROPERLY CLASSIFIED AS OWNER-OCCUPIED RESIDENTIAL PROPERTY WHILE OWNED BY THE TRANSFEROR ARE SOLELY A PERSONAL LIABILITY OF THE TRANSFEROR AND DO NOT CONSTITUTE A LIEN ON THE PROPERTY AND ARE NOT ENFORCEABLE AGAINST THE PROPERTY AFTER THE ASSESSABLE TRANSFER OF INTEREST IF THE TRANSFEREE IS A BONA FIDE PURCHASER FOR VALUE WITHOUT NOTICE.

01/14/15	House	Introduced and read first time (House Journal-page 77)
01/14/15	House	Referred to Committee on Ways and Means (House Journal-page 77)
04/23/15	House	Committee report: Favorable with amendment Ways and Means (House Journal-page 122)
04/28/15		Scrivener's error corrected
04/28/15	House	Amended (House Journal-page 121)
04/29/15	House	Member(s) request name added as sponsor: W.J.McLeod, Newton
04/29/15	House	Read second time (House Journal-page 114)
04/29/15	House	Roll call Yeas-107 Nays-0 (House Journal-page 115)
04/30/15	House	Read third time and sent to Senate (House Journal-page 10)
05/04/15	Senate	Introduced and read first time (Senate Journal-page 9)
05/04/15	Senate	Referred to Committee on Finance (Senate Journal-page 9)